IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 66 OF 2004

The Commissioner of Central Excise, Mumbai – V	}	Appellant
versus		
M/s. Manohar Dyeing and Printing Works (P) Ltd.	}	Respondent

Mr. Sham V. Walve for the appellant.

Mr. Jas Sanghavi i/b. M/s. PDS Legal for the respondent.

CORAM :- S. C. DHARMADHIKARI &
DR. SHALINI PHANSALKAR-JOSHI, JJ.

DATED :- August 9, 2016

P.C. :-

1) Mr. Walve, on instructions, states that the Revenue may be allowed to withdraw this appeal.

2) The appeal is admitted. It is withdrawn in the light of the circular issued by the Revenue, which determines the limit of monetary sums or the sums above which alone the appeals of the Revenue are to be pressed. Every appeal involving a sum mentioned below this limit would not be pressed and on the Revenue's request, the court may dismiss it as withdrawn.

3) We have found that the Revenue is withdrawing the appeal though admitted on substantial questions of law. It is for

the Revenue to decide and withdraw the appeal, based on its circular, but we clarify that we have expressed no opinion on the questions of law nor on the legality and validity of the circular.

4) By clarifying as above, the appeal is allowed to be withdrawn and stands disposed of as such.

(DR. SHALINI PHANSALKAR-JOSHI, J.) (S.C.DHARMADHIKARI, J.)